



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 8

### FINAL PROVISIONS

#### *Ancillary provision*

#### **67 Ancillary provision**

- (1) The Scottish Ministers may, by order, make such incidental, supplementary, consequential, transitory, transitional or saving provision as they consider appropriate for the purposes of, in consequence of, or for giving full effect to, any provision made by or under this Act.
- (2) An order under subsection (1) may modify any enactment (including this Act).

#### *Subordinate legislation*

#### **68 Subordinate legislation**

- (1) Any power conferred by this Act on the Scottish Ministers to make an order or regulations includes the power to make—
  - (a) different provision for different cases or descriptions of case or for different purposes,
  - (b) such incidental, supplementary, consequential, transitional, transitory or saving provision as the Scottish Ministers consider necessary or expedient.
- (2) Orders and regulations under the following provisions are subject to the affirmative procedure—
  - (a) section 5(4),
  - (b) section 24(1) (but only the first order),
  - (c) section 27(3),
  - (d) section 49(2),

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*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 8. (See end of Document for details)*

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- (e) section 50(2),
  - (f) section 52(2),
  - (g) section 53(1),
  - <sup>F1</sup>(h) .....
  - (i) section 59(9),
  - (j) paragraph 8 of schedule 1,
  - <sup>F2</sup>(ja) paragraph 19(3)<sup>F3</sup>, (3A), (3B)] or (4) of schedule 2A,]
  - (k) paragraph 3 of schedule 19 (but only the first order),
  - (l) paragraph 7(1) of that schedule.
- (3) Orders and regulations under the following provisions which add to, replace or omit the text of any Act (including this Act) are also subject to the affirmative procedure—
- (a) section 17(2),
  - (b) section 47(1),
  - <sup>F4</sup>(c) .....
  - (d) section 67(1).
- (4) An order mentioned in subsection (5)—
- (a) must be laid before the Scottish Parliament, and
  - (b) ceases to have effect on the expiry of the period of 28 days beginning with the date on which it is made unless, before the expiry of that period, it is approved by resolution of the Parliament.
- <sup>F5</sup>(5) The order is an order under—
- (a) section 24(1),
  - (b) paragraph 19(1) or (2) of schedule 2A, or
  - (c) paragraph 3 of schedule 19.]
- (6) In reckoning any period of 28 days for the purposes of subsection (4)(b), no account is to be taken of any period during which the Scottish Parliament is—
- (a) dissolved, or
  - (b) in recess for more than 4 days.
- <sup>F6</sup>(6A) Subsection (4)(b) is without prejudice to—
- (a) anything previously done by reference to an order mentioned in subsection (5), or
  - (b) the making of a new order.]
- (7) All other orders and regulations under this Act are subject to the negative procedure.
- (8) This section does not apply to an order under section 70(2).

#### Textual Amendments

- F1** S. 68(2)(h) repealed (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(16\)\(a\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.
- F2** S. 68(2)(ja) inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), [ss. 2\(1\)\(c\)\(i\)](#), 5(2) (with s. 3)
- F3** Words in s. 68(2)(ja) inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020 \(asp 10\)](#), s. 16(1), [sch. 4 para. 6\(2\)](#) (with s. 9)

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- F4** S. 68(3)(c) repealed (1.4.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 9(16)(b)** (with ss. 257-259); S.S.I. 2015/110, art. 2(1)
- F5** S. 68(5) substituted (1.4.2016) by Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 (asp 11), **ss. 2(1)(c)(ii), 5(2)** (with s. 3)
- F6** S. 68(6A) inserted (7.11.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 9(16)(c)** (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

### *Crown application*

#### **69 Crown application**

Nothing in this Act affects Her Majesty in Her private capacity.

### *Commencement and short title*

#### **70 Commencement**

- (1) This section and sections 54,<sup>F7</sup> ... 67, 68, 69 and 71 come into force on the day of Royal Assent.
- (2) The other provisions of this Act come into force on such day as the Scottish Ministers may, by order, appoint.
- (3) An order under subsection (2) may contain such transitional, transitory or saving provision as the Scottish Ministers consider necessary or expedient.

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#### **Textual Amendments**

- F7** Reference in s. 70(1) repealed (1.1.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 9(17)** (with ss. 257-259); S.S.I. 2014/370, art. 2, Sch.

#### **71 Short title**

The short title of this Act is the Land and Buildings Transaction Tax (Scotland) Act 2013.

**Changes to legislation:**

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